Brussels, 15 December 2022

CM 5860/22

Interinstitutional Files:
2022/0369(APP)
2021/0433(CNS)
2022/0295(NLE)
2022/0414(NLE)

PROCED
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COMMUNICATION

WRITTEN PROCEDURE

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Subject:
1. Council Regulation amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027
   – Adoption
   – Derogation from the eight-week period provided for in Article 4 of Protocol 1 to the TFEU on the role of national parliaments in the EU
2. Council Directive on ensuring a global minimum level of taxation for multinational and large-scale domestic groups
   – Adoption
   – Approval of the Council statement
3. Council Implementing Decision on measures for the protection of the Union budget against breaches of the principles of the rule of law in Hungary
   – Adoption
4. Council Implementing Decision on the approval of the assessment of the recovery and resilience plan for Hungary
   – Adoption

End of written procedure
Delegations are informed that the written procedure, opened by CM 5842/22 and extended by CM 5842/1/22 REV1 and CM 5842/2/22 REV 2 of 14 December 2022 was completed on 15 December 2022 at 22:11, and that:

1. (a) all delegations voted in favour of, except for Hungary that abstained, the adoption of the Council Regulation amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027, as set out in in document 14471/1/22 REV 1 + REV 2 (de);

(b) all delegations voted in favour of the derogation, on the basis of the second subparagraph of Article 3(3) of the Council's Rules of Procedure, from the eight-week period referred to in the first subparagraph of that Article.

The required unanimity has been reached. Therefore, the above Regulation of the Council is adopted.

The Council agreed to derogate, on the basis of the second subparagraph of Article 3(3) of the Council's Rules of Procedure, from the eight-week period referred to in the first subparagraph of that Article.

The statement by the Commission is reproduced in the Annex to this CM.

The above statement will be included in the summary of acts adopted by the written procedure as statement to be entered in the Council minutes, in accordance with the third subparagraph of Article 12(1) of the Council's Rules of Procedure.

2. (a) all delegations voted in favour of, except for Hungary that abstained, the adoption of the Council Directive on ensuring a global minimum level of taxation for multinational and large-scale domestic groups, as set out in document 8778/22;

(b) all delegations voted in favour of the approval of the accompanying Council statement set out in document 15349/22 + COR 1.

The required unanimity has been reached. Therefore, the above Directive of the Council is adopted and the accompanying statement is approved.

The statement by Sweden is reproduced in the Annex to this CM.
The above statements will be included in the summary of acts adopted by the written procedure as statements to be entered in the Council minutes, in accordance with the third subparagraph of Article 12(1) of the Council's Rules of Procedure.

3. All delegations voted in favour of, except for Hungary and Poland that voted against, the adoption of the Council implementing decision for the protection of the Union budget against breaches of the principles of the rule of law in Hungary, as set out in document 14247/22.

The required qualified majority has been reached. Therefore, the above Implementing Decision of the Council is adopted.

4. All delegations voted in favour of the adoption of, except for the Netherlands that abstained, the Council Implementing Decision on the approval of the assessment of the recovery and resilience plan for Hungary, as set out in document 15447/22 + ADD 1.

The required qualified majority has been reached. Therefore, the above Implementing Decision of the Council is adopted.
**Commission unilateral declaration on the volume of the guarantee from the EU budget for macro-financial assistance to Ukraine**

“Where it is necessary to mobilise a guarantee for financial assistance stemming from the Regulation establishing the Instrument for providing support to Ukraine (macro-financial assistance+), the Commission will not depart from the maximum overall amount of EUR 18 billion, as per that Regulation. Should further exceptional developments arise, which warrant additional short-term liquidity support for 2023, the Commission will, without prejudice to the relevant procedural requirements under the Treaties, only propose the use of an additional guarantee if there is full support for this in the Council and it is supported by the European Parliament.”

**Statement by Sweden on the Council Directive on ensuring a global minimum level of taxation for multinational and large-scale domestic groups**

“Sweden is committed to the implementation of rules ensuring a global minimum level of taxation for multinational groups in the Union and have supported the proposed Directive when presented at previous Ecofin meetings. In order to accommodate the concerns of one Member State, a new Article 55a has been added to the Directive at a late stage. Sweden is prepared to accept the newly added Article since it is perceived necessary to reach a compromise on which there can be unanimity. However, Sweden wishes to make clear that the added language does not in any way prejudge our position of any proposal presented by the Commission based on the new Article 55a.”